

2011

IDAHO PROPERTY VALUATION SCHEDULES

Enclosed are copies of valuation schedules and related documents to be used for the 201F Assessment Year.

- ◆ **All schedules are intended as guidelines only** and are not substitutes for appraisal judgment. These schedules should be used as a back-up in the event there is not enough information available locally or elsewhere to provide better estimates.
- ◆ Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- ◆ Schedule factors are set for property that is not updated. Updated items, such as betterments, improvements, and additions, to the original item should be valued separately. Value the addition at 100% of the value of the addition in the year it is added, and value it in the following years using the same column as used for original equipment.
- ◆ The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- ◆ Items in exceptional condition or subject to unusual physical, functional, or economic depreciation should be valued on a case-by-case basis.
- ◆ Comments concerning the 201F Assessment Year and recommendations which are received by the Commission after December 31, 2010 will be reviewed for consideration in the development of the 201G Valuation Schedules.

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◆ Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	21, 22 (Tanks), 25, 27 (Postage Meters), CATV, and Wireless Communication

If any contents are missing contact the Idaho State Tax Commission Property Appraisal Bureau (208-334-7733) .

INDEX TO VALUATION SCHEDULES 2011

(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
A		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic, and solid state pinball (usually built after 1980)	25	657
Arcade games, electro mechanical pinball (usually built before 1980)	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
Automated Teller Machine ATM	13	337
B		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/drafting equipment	14	403

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(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Boats-pleasure	10	351
Boats-rental/resort, commercial	6	350
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquefied gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
C		
Cable: transmitting/receiving communication signals (See CATV Schedules)	36	381
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, peripherals	19	377
PCs, workstations and desktop peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #7.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409
Contractor, electrical	4	411

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(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Contractor, floor covering	4	425
Contractor, plumbing	4	540
Contractor, roofing	4	570
Coolers, walk-in & reach-in	14	561
Copiers - desktop (See note #5.)	0	650
Copiers (See note #5.)	19	390
Costumes & clothing, rental	1	626
Credit card automated equipment (excludes ATM)	2	660
Credit card manual imprinter	9	462
Crushing, equipment recycling	12	463

D

Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
Data processing equipment	19	377
Daycare furniture, fixtures, and equipment	11	467
Dental equipment	7	496
Dental small hand tools/pieces	21	619
Department store furniture, fixtures, and equipment	6	399
Dies & molds, foundry	9	400
Drafting/blueprint equipment	14	403
Drug store furniture, fixtures, and equipment	6	406
Dry cleaning/laundry, coin-op	3	408
Dry cleaning/laundry, professional	10	648
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	19	348

E

Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
Electrical product manufacturing	57	413
Electronic equipment (Excludes most computers; See note #5)	2	414
Electronic product manufacturing	46	415
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
Engineering/scientific small hand tools/pieces, glassware	21	619

F

Farm equipment (See note #1.)		
Fast food machinery and equipment	6	568
Facsimile machine (Fax machine - not computer peripheral - see note #5)	19	417
Feed & seed store furniture, fixtures and equipment	12	419
Feed mixers, treaters, etc.	5	420
Fertilizer manufacturing	50	421
Fiberglass molds	11	422
Fish processing	56	424
Fishing gear, commercial	1	423
Floor covering contractor machinery and equipment	4	425
Floor maintenance equipment-commercial	2	464
Floral shop furniture, fixtures and equipment	12	427

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(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Flour, cereal & grain milling	59	428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437
G		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
Gas, industrial bulk plant (not tanks)	14	440
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	444
Golf course equipment (excluding tractors)	12	445
Golf driving range-balls (See note #1.)	21	405
Gravel pit M & E (See note #7.)		
Greenhouse & nursery machinery and equipment	12	514
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
H		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health service small hand tools/pieces	21	619
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	7	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
I		
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
Internet providers consumer premise equipment (See CATV Schedules)	38	388
Internet providers axis point equipment (See CATV Schedules)	37	389
J		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
K		
Key duplication equipment	12	466

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(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Kindergarten furniture, fixtures, and equipment	11	467
Knitted goods manufacturing	48	468
L		
Laboratory equipment	7	469
Laboratory small hand tools/pieces, glassware	21	619
Landscaping equipment (excluding tractors)	12	470
Lapidary equipment	12	471
Laundry/dry clean professional	10	648
Laundry/dry clean coin-op	3	408
Leather products manufacturing machinery and equipment	15	475
Libraries, professional (Refer to STC Professional Library Declaration.)		
Lift trucks (See forklift in construction schedules.)		
Linoleum installation machinery and equipment	4	425
Liquefied petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607
Lithograph equipment	13	547
Locker, public coin operated	12	482
Locker, frozen food machinery and equipment	16	433
Lodge & club furniture, fixtures, and equipment	13	373
Logging equipment - Refer to note # 7 or the following schedules:		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)		
Lumber and wood products - Refer to the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (medium & large)	58	487
Sawmill (portable & small)	51	488
M		
Machine shop machinery and equipment, maintenance	14	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines & equipment (excludes postage meter)	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Medical small hand tools/pieces	21	619
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	19	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile office	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436

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(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
N		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	7	515
O		
Office furniture, fixtures and equipment	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.)		
Oxygen & acetylene tanks (See note #1.)	22	607
P		
Packing/sorting machinery and equipment	14	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Pallets: heavy plastic or wood with reinforced steel straps	4	310
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	14	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	19	348
Photography equipment	12	534
Photostat equipment	19	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (See Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers - desktop (See note #5.)	0	650
Printers - not desktop (See note #5.)	19	390

INDEX TO VALUATION SCHEDULES 2011

(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional medical small hand tools/pieces	21	619
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
R		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	0	554
Radio/T.V. broadcasting equipment	5	552
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Restaurant table settings	21	619
Rest home furniture, fixtures and equipment	12	515
Retail store:		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617

INDEX TO VALUATION SCHEDULES 2011

(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
TV, stereo, audio, VCR	6	602
Rock crusher (See note #7.)		
Roofing contractor machinery and equipment	4	570
S		
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Scientific hand tools/pieces, glassware	14	577
Searchlights	14	577
Security systems equipment	13	317
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #7.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587
Shelving, metal	13	588
Shelving, wood	11	589
Ships & vessels (See boats above.)		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski hill equipment:		
Ski lifts, tows, & snow making equipment	20	595
Rental skis & boards	2	564
Snow machines (mobiles), snow cats & grooming implements	5	627
Terrain park equipment	21	569
Rescue, & other ski hill equipment	17	566
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure	4	385
Sprinkler system (appraise and depreciate with building)		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601
Stereo store	6	602
Store (See retail store above.)		
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604

INDEX TO VALUATION SCHEDULES 2011

(Replaces 2010 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
Survey & engineering small hand tools/pieces	21	619
T		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile/cell	0	554
Telephone rental	0	653
Telephone systems equipment	1	609
Teletype equipment	14	610
Television broadcasting equipment	5	552
Television set/stereo/VCR	1	601
Tent & awning machinery and equipment	15	612
Theater, drive-in furniture, fixtures and equipment	5	614
Theater, indoor	12	613
Theater, projection equipment	12	615
Tire recapping machinery and equipment	15	616
Tire store	12	617
Toilet, portable	3	618
Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.)	21	619
Tractors (See note #1.)		
Trailer court furniture, fixtures and equipment	11	565
Trash collection/hauling containers	8	439
Tree surgery/trimming machinery and equipment	3	623
Truck scales machinery and equipment	18	624
U		
Unlicensed vehicles	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564
Utility systems, locally assessed (Contact STC)		
V		
Vans, barge	10	630
Vans, cargo container	9	631
Vending machines, non-refrigerated	16	633
Vending machines, refrigerated	14	561
Veterinarian equipment	7	496
Veterinarian small hand tools/pieces	21	619
Video cassette recorders	1	601
Video Rentals (Refer to Videos Declaration Form, 2nd to last page.)		
Video games (See Video and Arcade Laser Game Schedule.)	25	657
W		
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636
Water & steam systems (Appraise with real property.)		
Water distribution systems	22	607
Welding shop machinery and equipment	14	638
Well drilling equipment	4	385

INDEX TO VALUATION SCHEDULES 2011 **(Replaces 2010 Index and Schedules)**

Item	Schedule	Function Code
		(For County Use Only)
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (See Wireless Communication Schedules)		
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
X		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
Y		
Yard structures & improvements	62	654

NOTES: Notes start on the next page.

NOTES TO VALUATION SCHEDULES 2011

(Replaces 2010 Notes)

NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Guides Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values. Construction Equipment should be valued from a current edition of EquipmentWatch published Green Guides using the "Avg Resale" values. Results should be adjusted to the local market. For items not listed in these references, the 2011 Agricultural and Construction Equipment Valuation Supplements (enclosed) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Blue Book" provides information on airplane values.
3. Cable Television System (CATV), use Supplemental CATV Schedules. For satellite reception equipment, use the "Converter" column from the CATV schedules.
4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
5. Personal Computers (PCs), workstations and desktop peripherals should be valued from Schedule 0.

- **Desktop Peripherals:** refer to small items generally purchased rather than leased because of their low cost, with typically no professional installation or onsite service contract initiated. They are designed to sit on top of a desk rather than the floor. Examples include: external drives, printers, scanners, computer speakers and headsets, and other devices that can be used with a computer, but are not an essential part of the computer.

- **Workstations:** are often used for engineering and graphics, they have computing power usually between PCs and minicomputers, and generally include a large high-resolution graphics screen.

Larger items like minicomputers, mainframes, servers, super computers, and non-desktop peripherals should be valued from Schedule 19.

- **Non-Desktop Peripherals:** are large more expensive items that can be used with a computer such as copiers that are designed to sit on the floor or in or upon a console rather than on top of a desk.

For embedded systems the schedule for the related property item in which the embedded system is integrated should be used.

However, if it is more economically feasible to replace the embedded system or some portion of it (like software) instead of the related overall property item, then Schedule 19 (Function Code 349 for AS/400 counties) can be used for such portion ONLY; and any remaining portion of the embedded system should be valued using the schedule for the overall related property item. Before concluding to any such separation in schedules it is recommended that a reasonable Age/Life study be considered to confirm if the separation is justified. Please consult the Idaho State Tax Commission before conducting an Age/Life Study.

NOTES TO VALUATION SCHEDULES 2011 (Replaces 2010 Notes)

- **Embedded systems:** are a specialized computer system including software that is part of a larger system or machine. This embedded system cannot perform functions outside of the machine for which it is embedded. Examples include embedded systems in medical equipment, computer driven mills, computerized machine lathes, and computer integrated manufacturing machinery.
6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should be used.
7. The "half-year convention" is applied to all depreciated schedules with the exception of Schedules 21, 22, 27, 44, and those found on pages 17 and 18. Taxpayers purchase property on various days throughout the year. On January 1 of this calendar year, the average age of property acquired by all taxpayers in the previous calendar year would be closer to half a year in age rather than one year old. Therefore, Age "1" as stated in these depreciated schedules, receives half a year's depreciation. Age "2" as stated in these depreciated schedules receives 1.5 years of accumulated depreciation and so forth. This explains why the factors in any one schedule can create the appearance of exhibiting a life older than the stated life used. Good examples of this can be found on page 15.
8. Schedule 44, Semiconductor equipment: Equipment installed and used in the Semiconductor industry may experience extraordinary obsolescence as a result of technological change, assembly efficiencies through advanced tooling, merger and consolidations, and significant fluctuations in global customer demand. This may be particularly evident in "specialized fabs". These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job. Careful analysis of local market conditions in addition to the evaluation of macro-economic factors should be considered for additional extraordinary obsolescence adjustments to Schedule 44. Please consult the Idaho State Tax Commission for assistance when adapting the schedule to account for external obsolescence.

TREND COMPONENT SCHEDULE 2011

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	Group "F"	M/S "D"	M/S "S"	PPI 1	PPI 2	PPI 3
0	2011	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2010	1.007	1.006	1.008	1.006	1.006	1.012	1.016	1.009	0.981	1.003	1.003
2	2009	0.998	0.987	1.004	0.991	0.995	0.991	1.009	0.966	0.944	1.003	1.006
3	2008	1.023	1.020	1.050	1.020	1.024	1.013	1.015	1.003	0.881	1.006	0.989
4	2007	1.064	1.065	1.094	1.057	1.064	1.045	1.035	1.047	0.811	1.026	0.976
5	2006	1.136	1.128	1.142	1.104	1.122	1.103	1.087	1.107	0.743	1.031	0.955
6	2005	1.187	1.186	1.198	1.151	1.174	1.168	1.150	1.173	0.684	1.023	0.947
7	2004	1.275	1.287	1.299	1.238	1.263	1.251	1.220	1.276	0.627	1.012	0.929
8	2003	1.321	1.334	1.348	1.281	1.306	1.339	1.312	1.365	0.577	0.986	0.901
9	2002	1.343	1.359	1.374	1.303	1.328	1.367	1.342	1.390	0.515	0.947	0.898
10	2001	1.352	1.363	1.390	1.313	1.336	1.394	1.372	1.412	0.453	0.911	0.904
11	2000	1.366	1.375	1.400	1.318	1.348	1.410	1.384	1.430	0.411	0.914	0.893
12	1999	1.394	1.397	1.424	1.343	1.372	1.480	1.461	1.489	0.380	0.880	0.869
13	1998	1.399	1.399	1.430	1.346	1.376	1.516	1.499	1.522	0.328	0.870	0.850
14	1997	1.414	1.411	1.446	1.356	1.388	1.542	1.524	1.544	0.274	0.864	0.844
15	1996	1.439	1.428	1.469	1.383	1.411	1.585	1.578	1.574	0.236	0.877	0.824
16	1995	1.462	1.452	1.493	1.400	1.432	1.601	1.586	1.603	0.205	0.882	0.810
17	1994	1.519	1.509	1.539	1.444	1.484	1.652	1.629	1.658	0.188	0.876	0.806
18	1993	1.566	1.544	1.581	1.489	1.525	1.710	1.696	1.710	0.172	0.889	0.795
19	1992	1.597	1.565	1.615	1.528	1.555	1.772	1.777	1.755	0.146	0.905	0.796
20	1991	1.620	1.575	1.642	1.553	1.574	1.794	1.810	1.765	0.121	0.934	0.808
21	1990	1.659	1.604	1.680	1.583	1.605	1.817	1.826	1.788		0.947	0.825
22	1989	1.707	1.644	1.732	1.624	1.648	1.861	1.881	1.815		0.940	0.815
23	1988	1.803	1.732	1.825	1.709	1.737	1.897	1.916	1.857		0.955	0.826
24	1987	1.883	1.810	1.883	1.775	1.811	1.960	1.959	1.948		0.963	0.835
25	1986	1.915	1.829	1.900	1.799	1.837	1.972	1.972	1.958		0.975	0.844
26	1985	1.946	1.840	1.909	1.811	1.855	1.986	1.982	1.977			0.847
27	1984	1.983	1.867	1.932	1.834	1.882	2.024	2.026	2.008			0.864
28	1983	2.031	1.917	1.971	1.883	1.933	2.091	2.116	2.048			0.874
29	1982	2.061	1.950	2.017	1.921	1.968	2.157	2.191	2.104			0.906
30	1981	2.160	2.041	2.128	2.015	2.060	2.242	2.264	2.191			0.954

Trends developed from: Marshall Valuation Service (Marshall & Swift):

Group A: "Food Products"

Group D: "Wood Products"

M & S "D" : " Wood Frame"

Group B: "Construction Materials"

Group E: "Average of All"

M & S "S" : "Metal Frame and Walls"

Group C: "Mining & Milling"

Group F: "M & S Bldgs: Masonry, D & S"

Trends developed from Producer Price Indexes (PPI):

PPI 1: "Computers and computer equipment"

PPI 2: "Radio communication, fiber optics & related equip."

PPI 3: "X-ray and electromedical equipment"

HOW TO USE PERSONAL PROPERTY VALUATION SCHEDULES 2011

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full retail purchase price (including freight, installation, etc.)* by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

Example:

A personal computer was purchased in 2009 for a \$1,000 retail price. At the intersection of Schedule # 0 and 2009 is the factor 31(%). The equipment's cost multiplied by the factor equals \$310, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$1,000 \times .31 = \$310$$

Another Example:

Fast food machinery and equipment was purchased in 2006 for a \$10,000 retail price. At the intersection of Schedule # 6 and 2006 is the factor 72(%). The equipment's cost multiplied by the factor equals \$7,200, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value

$$\$10,000 \times .72 = \$7,200$$

* There could be indications that a taxpayer's reported costs do not reflect the full retail purchase price in the year(s) of purchase. Reasons can include original costs being: manufactured costs, wholesale costs for a volume buyer, etc. If this happens then before applying these schedules the reported costs should first be adjusted to reflect retail estimates in the year(s) of purchase. Adjustments should be well documented and all relevant data retained on file. Upon discovery adjusting may be the best alternative given the following:

1. Typically taxpayers keep records of their original costs rather than retail estimates of their property when purchased. Thus original costs are usually the only undepreciated costs available to be reported by most taxpayers.
2. The original costs that most taxpayers incur (to acquire and place their property and other capital improvements and additions into operation) will typically represent their property's retail level of market value in the year of purchase. This publication is intended to be applied to such typical costs representing the retail level of market value at time of purchase. Therefore a different cost input (whether from original cost or otherwise) if not adjusted for a notable market variation when purchased, could create both equalization and market value concerns. Idaho Code Sections 63-109, 63-201 (15) and Idaho Property Tax Rule 217.01 address equalization and market value at the retail level.

When taxpayers desire to provide the County Assessor alternative retail costs in the manner of estimates, studies, or analyses, for purpose of adjusting to local market observations, this supplemental data should not be treated as a substitute for reporting original installed costs, or the most recent purchase price.

PERSONAL PROPERTY VALUATION SCHEDULES 2011
Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.

Schedule No.: Trend Group: Economic Life:	0 PPI 1 2	1 "E" 5	2 "E" 6	3 "E" 7	4 "E" 8	5 "E" 9	6 "E" 10	7 PPI 3 7	8 "E" 5	9 "E" 6	10 "E" 7	11 "E" 8	12 "E" 9	13 "E" 10	14 "E" 11	15 "E" 12	16 "E" 14	17 "E" 16	18 "E" 20	19 PPI 1 5
Age Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0 2011	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1 2010	77	93	94	95	96	97	97	94	93	94	95	96	97	97	97	98	98	99	99	89
2 2009	31	76	80	83	85	87	88	83	76	80	83	85	87	88	89	90	91	93	94	69
3 2008	<u>10</u>	61	69	73	77	80	82	70	61	69	73	77	80	82	84	85	88	90	92	48
4 2007	10	47	56	64	69	73	77	59	47	56	64	69	73	77	80	82	85	88	92	30
5 2006	10	31	45	55	62	67	72	47	31	45	55	62	67	72	75	79	83	88	92	14
6 2005	10	<u>23</u>	32	43	53	60	66	35	<u>23</u>	32	43	53	60	66	70	74	81	86	92	<u>10</u>
7 2004	10	25	<u>25</u>	33	44	53	61	24	25	<u>25</u>	33	44	53	61	67	72	80	86	93	10
8 2003	10	26	26	<u>26</u>	33	43	52	<u>18</u>	26	26	<u>26</u>	33	43	52	59	65	74	82	91	10
9 2002	10	27	27	27	<u>27</u>	32	42	18	27	27	27	<u>27</u>	32	42	50	57	68	77	88	10
10 2001	10	27	27	27	27	<u>27</u>	32	18	27	27	27	27	<u>27</u>	32	41	49	61	71	83	10
11 2000	10	27	27	27	27	27	<u>27</u>	18	27	27	27	27	27	<u>27</u>	32	40	54	65	78	10
12 1999	10	27	27	27	27	27	27	18	27	27	27	27	27	27	<u>27</u>	32	47	59	74	10
13 1998	10	28	28	28	28	28	28	18	28	28	28	28	28	28	28	<u>28</u>	40	52	69	10
14 1997	10	28	28	28	28	28	28	18	28	28	28	28	28	28	28	28	32	46	64	10
15 1996	10	28	28	28	28	28	28	18	28	28	28	28	28	28	28	28	<u>28</u>	40	59	10
16 1995	10	29	29	29	29	29	29	18	29	29	29	29	29	29	29	29	29	33	54	10
17 1994	10	30	30	30	30	30	30	18	30	30	30	30	30	30	30	30	30	<u>30</u>	50	10
18 1993	10	31	31	31	31	31	31	18	31	31	31	31	31	31	31	31	31	31	46	10
19 1992	10	31	31	31	31	31	31	18	31	31	31	31	31	31	31	31	31	31	40	10
20 1991	10	31	31	31	31	31	31	18	31	31	31	31	31	31	31	31	31	31	35	10
21 1990	10	32	32	32	32	32	32	18	32	32	32	32	32	32	32	32	32	32	<u>32</u>	10
22 1989	10	33	33	33	33	33	33	18	33	33	33	33	33	33	33	33	33	33	33	10
23 1988	10	35	35	35	35	35	35	18	35	35	35	35	35	35	35	35	35	35	35	10
24 1987	10	36	36	36	36	36	36	18	36	36	36	36	36	36	36	36	36	36	36	10
25 1986	10	37	37	37	37	37	37	18	37	37	37	37	37	37	37	37	37	37	37	10
26 1985	10	37	37	37	37	37	37	18	37	37	37	37	37	37	37	37	37	37	37	10
27 1984	10	38	38	38	38	38	38	18	38	38	38	38	38	38	38	38	38	38	38	10
28 1983	10	39	39	39	39	39	39	18	39	39	39	39	39	39	39	39	39	39	39	10
29 1982	10	39	39	39	39	39	39	18	39	39	39	39	39	39	39	39	39	39	39	10
30 1981	10	41	41	41	41	41	41	18	41	41	41	41	41	41	41	41	41	41	41	10

Note: Refer to the instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment. Bold underlined factors indicate where the economic life estimate is reached.

INDUSTRIAL PROPERTY VALUATION SCHEDULES 2011
Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.

Schedule No.: Trend Group: Economic Life:	20 "E" 25	44 None 5	46 "B" 5	48 "E" 9	50 "B" 10	51 "E" 10	52 "A" 12	53 "E" 12	54 "E" 13	55 M/S S 14	56 "A" 15	57 "B" 15	58 "D" 20	59 "A" 19	60 "B" 20	61 M/S D 4%D	62 M/S S 15	63 M/S S 8	93 "C" 25	
Age Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0 2011	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1 2010	99	68	93	97	97	97	98	98	98	98	98	98	99	99	99	100	98	96	99	
2 2009	95	45	75	87	87	88	90	90	91	88	92	91	93	94	93	95	89	82	95	Col.
3 2008	94	29	61	80	82	82	85	85	87	86	89	89	92	91	92	91	87	75	97	For
4 2007	95	18	47	73	77	77	82	82	83	84	86	86	91	90	92	90	85	68	97	Future
5 2006	96	10	32	67	72	72	80	79	81	82	86	86	91	92	92	90	84	61	98	Use
6 2005	96	10	24	60	66	66	75	74	77	81	84	84	90	91	93	92	83	53	98	
7 2004	100	10	26	53	62	61	73	72	76	80	83	84	92	93	95	94	83	45	103	
8 2003	99	10	27	43	53	52	66	65	71	78	79	80	90	90	93	97	82	34	102	
9 2002	97	10	27	32	43	42	58	57	64	71	74	75	86	86	90	95	76	28	100	
10 2001	94	10	27	27	33	32	50	49	56	65	66	67	81	81	85	93	69	28	97	
11 2000	89	10	28	27	28	27	41	40	47	57	60	61	76	76	80	90	63	29	92	
12 1999	86	10	28	27	28	27	32	32	40	51	54	54	73	72	75	92	58	30	90	
13 1998	83	10	28	28	28	28	28	28	32	44	46	46	67	66	70	90	50	30	86	
14 1997	79	10	28	28	28	28	28	28	28	36	40	40	62	61	65	88	43	31	82	
15 1996	76	10	29	28	29	28	29	28	28	31	33	33	58	56	60	87	36	31	79	
16 1995	72	10	29	29	29	29	29	29	29	32	29	29	53	51	55	84	32	32	75	
17 1994	70	10	30	30	30	30	30	30	30	33	30	30	49	47	51	83	33	33	72	
18 1993	67	10	31	31	31	31	31	31	31	34	31	31	45	41	46	83	34	34	70	
19 1992	64	10	31	31	31	31	32	31	31	35	32	31	40	35	41	84	35	35	66	
20 1991	60	10	32	31	32	31	32	31	31	35	32	32	34	32	35	81	35	35	62	
21 1990	55	10	32	32	32	32	33	32	32	36	33	32	32	33	32	79	36	36	57	
22 1989	51	10	33	33	33	33	34	33	33	36	34	33	32	34	33	79	36	36	54	
23 1988	49	10	35	35	35	35	36	35	35	37	36	35	34	36	35	77	37	37	51	
24 1987	45	10	36	36	36	36	38	36	36	39	38	36	36	38	36	74	39	39	47	
25 1986	40	10	37	37	37	37	38	37	37	39	38	37	36	38	37	73	39	39	42	
26 1985	37	10	37	37	37	37	39	37	37	40	39	37	36	39	37	69	40	40	38	
27 1984	38	10	37	38	37	38	40	38	38	40	40	37	37	40	37	69	40	40	39	
28 1983	39	10	38	39	38	39	41	39	39	41	41	38	38	41	38	70	41	41	39	
29 1982	39	10	39	39	39	39	41	39	39	42	41	39	38	41	39	68	42	42	40	
30 1981	41	10	41	41	41	41	43	41	41	44	43	41	40	43	41	68	44	44	43	

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.

AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2011
For valuation of agricultural equipment in non-exclusive agricultural use.
Factors are shown in Whole Number Percent.

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
Schedule # Function Code Acquisition		26 472 New	47 675 Used	94 696 New	95 697 Used	23 655 New	24 656 Used
Age	Year						
0	2011	100	100	100	100	100	100
1	2010	91	94	92	96	85	79
2	2009	82	93	84	94	70	57
3	2008	77	88	81	90	55	50
4	2007	76	87	79	86	40	43
5	2006	72	84	76	85	35	36
6	2005	71	80	72	83	30	36
7	2004	69	74	71	79	25	36
8	2003	66	73	70	75	25	36
9	2002	61	67	66	70	25	36
10	2001	60	61	63	67	25	36
11	2000	55	56	59	63	25	36
12	1999	50	56	56	63	25	36
13	1998	46	54	53	56	25	36
14	1997	46	45	53	54	25	36
15	1996	44	49	47	55	25	36
16	1995	37	45	45	46	25	36
17	1994	40	43	46	51	25	36
18	1993	37	45	39	49	25	36
19	1992	35	43	43	46	25	36
20	1991	37	40	41	48	25	36
21	1990	35	35	39	43	25	36
22	1989	33	32	40	43	25	36
23	1988	29	30	36	40	25	36
24	1987	26	29	36	38	25	36
25	1986	25	26	34	37	25	36
26	1985	24	27	32	36	25	36
27	1984	21	26	31	38	25	36
28	1983	22	24	30	38	25	36
29	1982	21	24	32	38	25	36
30	1981	20	24	32	38	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 14. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the tractors is the "NW Region, Fall Official Guide" by IRON Guides. "Hang-On Equipment" is not reported in the "NW Region, Fall Official Guide". Therefore, this schedule is provided as a convenience and will remain unchanged.

CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2011

Factors are shown in Whole Number Percent !

Category		Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Trenchers and Excavators		Motor Graders		Turnapulls and Scrapers		Screens and Crushers		Logging Equipment		Non-Tower Cranes		Forklifts	
Schedule #	Function Code	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
Acquisition	Year	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used
0	2011	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2010	90	93	88	96	82	90	87	90	84	94	84	91	83	89	85	87	86	92	82	86	91	96	84	94
2	2009	80	91	75	83	63	84	73	79	67	81	68	72	66	80	69	80	71	86	64	72	81	92	68	90
3	2008	74	89	72	71	57	76	66	71	63	70	62	63	59	76	60	72	65	79	55	63	78	88	64	84
4	2007	73	84	62	68	53	71	58	68	54	64	49	57	53	71	55	68	61	75	46	53	75	84	61	79
5	2006	71	83	53	63	48	67	52	56	47	63	43	51	50	71	50	62	56	70	40	48	72	79	57	75
6	2005	67	81	51	61	45	62	50	48	43	58	39	47	47	68	47	55	53	65	34	42	68	74	54	71
7	2004	66	78	47	57	42	56	41	42	42	51	35	44	47	62	43	51	50	58	31	36	64	70	51	62
8	2003	65	74	46	53	39	51	35	37	39	48	32	38	45	58	38	43	46	55	27	31	60	63	48	53
9	2002	62	70	43	48	35	48	31	34	34	46	30	35	41	56	35	33	41	52	23	30	57	55	42	53
10	2001	59	66	40	49	32	44	27	30	32	39	26	32	38	50	30	32	39	52	20	30	52	49	36	53
11	2000	56	61	36	47	30	43	25	32	31	36	24	31	37	48	23	29	37	52	19	30	45	45	36	53
12	1999	53	54	37	45	28	41	22	30	26	37	22	28	33	45	22	26	37	52	19	30	40	42	36	53
13	1998	49	53	35	40	27	41	23	27	24	36	21	26	32	42	20	23	37	52	19	30	36	38	36	53
14	1997	43	50	34	40	26	40	22	26	25	36	19	28	30	42	18	23	37	52	19	30	34	36	36	53
15	1996	42	46	30	47	26	43	20	25	24	33	18	24	28	42	16	23	37	52	19	30	31	35	36	53
16	1995	40	39	30	40	25	40	19	29	24	37	19	22	28	42	16	19	37	52	19	30	29	34	36	53
17	1994	37	38	35	39	27	40	18	29	22	34	16	19	28	41	16	17	37	52	19	30	28	31	36	53
18	1993	31	35	30	36	25	35	21	26	25	34	15	19	28	39	13	16	37	52	19	30	28	28	36	53
19	1992	30	34	29	36	25	33	21	25	23	33	13	18	27	38	12	14	37	52	19	30	25	28	36	53
20	1991	28	31	27	36	22	33	19	25	23	33	13	18	26	38	11	14	37	52	19	30	23	28	36	53
21	1990	27	30	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
22	1989	25	30	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
23	1988	24	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
24	1987	24	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
25	1986	22	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
26	1985	22	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
27	1984	22	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
28	1983	22	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
29	1982	22	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53
30	1981	22	28	27	36	21	33	18	25	22	33	12	18	25	38	10	14	37	52	19	30	22	28	36	53

Note: Use these schedules in the manner shown on page 14. The above factors consider both accrued depreciation and time adjustments. The market data sources for these schedules are the "Green Guides and the "Fall Official Guide, NW Region." (Original Prices in "Green Guides" are not always accurate; when the Guides lack sufficient substitutes for these occurrences, discretion is used to adjust back year original cost quotes to more relevant estimates.) Schedule categories (Headings) are hopefully self-explanatory. For example, Tractor - mounted backhoes may also have Front - End Loader Buckets attached, and may be used as such. Forklift information from the "Official Industrial Equipment Guide" is no longer published; therefore, this schedule is provided as a convenience and will remain unchanged. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement.

* With Schedule 89 use function code 647 for new rock crushers and use function code 309 for concrete and paving batch plants.

SUPPLEMENTAL SCHEDULES

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 20.)

Video and Arcade Laser Game Valuation¹ (Schedule 25, Function Code 657)

Age	Year	Group "E" Trended Percent Good
0	2011	100
1	2010	85
2	2009	51
3	2008	20
Continues		20

¹For electro mechanical pinball (usually built before 1980) use Schedule 4, Function Code 319.

Miscellaneous Tools & Equipment, Schedule 21 Pressured & Non-Pressured Tanks, Schedule 22 Postage Meters (ONLY), Schedule 27

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed.¹

Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.

Schedule 27 (Function Code 490): Suggest 140% of cost (combines a retail and depreciation allowance).²

¹Examples for Schedule 21 would be wrenches, screwdrivers, glassware, table settings, and small powered hand pieces/tools for just about any profession or trade. These items can last many years or just a few hours. Such items are often expensed rather than capitalized because of their small cost and size to the rest of the operation. This can obscure discovery and replacement making these items more duable to track and assess on Schedule 21.

Items receiving excessive IRS expense allowances would NOT be a good determination for Schedule 21 use. Instead, judgment to item, size, and cost relative to the industry would probably be the best determination in lieu of trying to provide a more definitive divider of what should or should not be placed on Schedule 21.

²For bases, scales and other non-meter mailing machine equipment, Schedule 10 Function Code 494 is recommended. Per indications, postage meters are usually reported below a retail level. Thus the Schedule 27 factor of 140% (1.40) includes an upward retail adjustment (Idaho Property Tax Rule 217.01), combined with a depreciation allowance.

SUPPLEMENTAL SCHEDULES

CATV SCHEDULES 2011

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule No.:		88	36	37	38
Function Code:		383	381	382	380
Trend Group:		"E"	PPI 2	PPI 2	PPI 2
Economic Life:		20	13	10	6
			Distribution	Headend	
<u>Age</u>	<u>Year</u>	<u>Towers</u>	<u>Systems</u>	<u>Equipment</u>	<u>Converters¹</u>
0	2011	100	100	100	100
1	2010	99	97	96	94
2	2009	94	91	88	80
3	2008	92	85	80	67
4	2007	92	80	74	55
5	2006	92	74	66	41
6	2005	92	67	57	27
7	2004	93	60	49	20
8	2003	91	53	39	
9	2002	88	45	30	
10	2001	83	37	22	
11	2000	78	32	18	
12	1999	74	25		
13	1998	69	20		
14	1997	64	17		
15	1996	59			
16	1995	54			
17	1994	50			
18	1993	46			
19	1992	40			
20	1991	35			
21	1990	32			

¹ Satellite dishes, and LNBs (low noise block converters that can look like a microphone(s) pointing back at the dish) on the subscriber's premises should be valued from the Converters Schedule.

Value satellite dishes and LNBs used with CATV on the Headend Schedule.

CATV or Satellite TV equipment (wiring, converter boxes aka: decoder box, receiver, de-scrambler, or integrated receiver de-scrambler (IRD)) that is inside the home or building used by a subscriber should be valued from the Converters Schedule. Other converter equipment or equipment under a different name that performs much the same functions as a converter and NOT located on the subscriber's premise should be valued from the Headend Schedule.

Use the Headend Schedule for equipment at the hub where signals are received from afar and local programs may originate. Use the Distribution Schedule for equipment between the hub and the subscribers including drop lines from CATV right-of-way to the subscriber's building.

² Internet Providers' Consumer Premise Equipment, use Schedule 38 (Function Code 388). For Internet Providers' Axis Point Equipment (to direct signals in transit), use Schedule 37 (Function Code 389).

SUPPLEMENTAL SCHEDULES

WIRELESS COMMUNICATION SCHEDULES 2011

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

Schedule No.:		88	41	13	4	35
Function Code:		383	311	312	313	296
Trend Group:		"E"	"F"	"E"	"E"	None
Economic Life:		20	15	10	8	7
				Antennas & Power		Switches & Other Communication
Age	Year	Towers	Buildings ¹	Equipment ²	Tools ³	Equipment
0	2011	100	100	100	100	100
1	2010	99	98	97	96	88
2	2009	94	91	88	85	68
3	2008	92	88	82	77	50
4	2007	92	85	77	69	37
5	2006	92	84	72	62	29
6	2005	92	83	66	53	22
7	2004	93	81	61	44	15
8	2003	91	80	52	33	10
9	2002	88	75	42	27	
10	2001	83	68	32	27	
11	2000	78	62	27	27	
12	1999	74	58	27	27	
13	1998	69	50	28	28	
14	1997	64	43	28	28	
15	1996	59	36	28	28	
16	1995	54	32	29	29	
17	1994	50	33	30	30	
18	1993	46	34	31	31	
19	1992	40	35	31	31	
20	1991	35	36	31	31	
21	1990	32	36	32	32	
22	1989		37	33	33	
23	1988		38	35	35	
24	1987		39	36	36	
25	1986		39	37	37	
26	1985		40	37	37	
27	1984		40	38	38	
28	1983		42	39	39	
29	1982		43	39	39	
30	1981		45	41	41	

¹ The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.

² Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

³ Tools are testing equipment and hand tools.

Idaho State Tax Commission

2011 VIDEOS DECLARATION FORM

This form is for the reporting of Rental Video Cassette Tapes, DVD, and other more modern forms of electronic rental storage that may be used in addition to the county Personal Property Declaration Form.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return the declaration to the _____ County Assessor no later than March 15, 2011.

Please report:

1. Movies

- a. Total number of rental movies: _____
- b. Number of movies purchased in 2010: _____
- c. Purchase price of 2010 movies: \$_____

2. Games

- a. Total number of games: _____
- b. Number of games purchased in 2010: _____
- c. Purchase price of 2010 games: \$_____

I do hereby certify that the above inventory is accurate and complete.

Signature: _____ Date _____

Title: _____

Name of Firm: _____

FOR ASSESSOR'S USE ONLY

1. Number of current video movies: _____ X \$ ____ = \$ _____
2. Number of noncurrent video movies: _____ X \$ ____ = \$ _____
3. Number of current video games: _____ X \$ ____ = \$ _____
4. Number of noncurrent video games: _____ X \$ ____ = \$ _____

Total video movie and game value: \$ _____

IDAHO STATE TAX COMMISSION
2011 PROFESSIONAL LIBRARY DECLARATION

This form is for the reporting of professional libraries, and is used in addition to the county *Personal Property Declaration form*.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return this declaration to the _____ County Assessor no later than March 15, 2011.

Please Report:

1. Total number of volumes* in library: _____ Items
2. Number of current volumes* in library: _____ Items
(These are usable in their current condition.)
3. Number of updateable volumes* in library: _____ Items
(These lack supplements necessary to be current.)
4. Number of non-updateable volumes* in library: _____ Items
(These have become outdated or have been superseded.)

Note: * Any electronic media in the library must be included in the volume numbers above. Volumes reported under numbers 2, 3, and 4 should equal total volumes reported under number 1.

I certify that the above inventory is accurate and complete.

Signature _____

Title _____ Date _____

FOR ASSESSOR'S USE ONLY

1. Number of current volumes: _____ X \$____ = \$ _____
 2. Number of updateable volumes: _____ X \$____ = \$ _____
 3. Number of non-updateable volumes: _____ X \$____ = \$ _____
- Total library value: \$ _____